

**INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT**

**Salary Range: \$5076 - \$6168 \***

**Open Examinations**

[www.dca.ca.gov](http://www.dca.ca.gov)



**\* ANNUAL BONUS PAYMENTS OF 15% ARE AWARDED TO INCUMBENTS WHO REACH AND PROVIDE SERVICE FOR AT LEAST 12 MONTHS AT THE MAXIMUM SALARY RATE. FOR INCUMBENTS WHO CONTINUE PROVIDING SERVICE FOR AT LEAST ANOTHER 24 MONTHS, THE ANNUAL BONUS WILL INCREASE TO 20% EACH YEAR THEREAFTER.**

The Department of Consumer Affairs provides equal employment opportunities to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

It is an objective of the State of California to achieve a drug-free work place. The use of illegal drugs is against state and federal laws, rules governing civil service and violates the special trust placed in public servants. Applicants for state employment are expected to be drug-free.

**WHO MAY APPLY**

Applicants who meet the minimum qualifications stated in this announcement may take this examination, which is competitive.

**HOW TO APPLY**

Please submit an Examination/Employment Application, STD 678 to the address indicated below. **DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD.**

**PROVIDE A COPY OF YOUR DIPLOMA AND/OR TRANSCRIPTS SHOWING DEGREE EARNED OR EQUIVALENCY, AND A COPY OF YOUR CPA LICENSE.**

**Submit State Application (STD678) to:**

**MAIL TO:**

Department of Consumer Affairs  
Attn: Selection Services (F. Tucker)  
P.O. Box 980428  
West Sacramento, CA 95798-0428

**FILE IN PERSON:**

Department of Consumer Affairs  
Attn: Selection Services (F. Tucker)  
1625 North Market Boulevard,  
Suite N321  
Sacramento, CA 95834

**SPECIAL TESTING**

If you have a disability and need special testing arrangements, mark "yes" on Question #2 on the application. The Selection Services Unit will contact you to make special testing arrangements. The Telecommunication Device for the Deaf (TDD) number is (916) 322-1700 or 1 (800) 735-2922.

**FINAL FILING DATE**

There is no final filing date. Testing is considered continuous as dates can be set at any time. The testing office will accept applications continuously and will notify and test applicants as needs warrant.

**SEE REVERSE FOR ADDITIONAL INFORMATION**

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**TESTING PERIOD**

A candidate may test only once during any testing period. The testing periods for this classification are January 1 through June 30 and July 1 through December 31.

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**SALARY RANGE**

\$5076 - \$6168 - Annual bonus payments of 15% are awarded to incumbents who **reach** and provide service for at least 12 months at the maximum salary rate. For incumbents who continue providing service for at least another 24 months, the annual bonus will increase to 20% each year thereafter.

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**REQUIREMENTS  
FOR ADMITTANCE  
TO THE  
EXAMINATION**

**All applicants must meet the education and experience requirements for this examination by the final filing date.** Qualifying experience may be combined on a proportionate basis if the requirements stated below include more than one pattern and are distinguished as Either "I" or "II". For example, candidates possessing qualifying experience amounting to 50% of the required time of Pattern I, and additional experience amounting to 50% of the required time of Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirements.

**NOTE:** All applications must include: "to" and "from" dates (month/day/year); time base; civil service class title(s), and range (if applicable) for all work experience. Applications received without this information may be rejected. Resumes will not be accepted in lieu of a completed application.

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**DEFINITION OF  
TERMS**

**"Equivalent to graduation from college..."** means satisfaction of the requirements for a bachelor's degree from an accredited college. A Bachelor's degree consists of completion of the numbers of units typical of four full years of college (120 or more semester units or 180 or more quarter units).

**"Level of responsibility..."** means the applicant must have State service experience of appropriate type and length in a class at the same (or higher) level of responsibility as the class specified.

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**MINIMUM  
QUALIFICATIONS**

**Education:** Equivalent to graduation from college **AND**

**License:** Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period).  
**AND**

**Either I**

**Experience:** Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

**Or II**

Three years of increasingly responsible professional public accounting experience. (Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.)

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**JOB  
CHARACTERISTICS**

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All levels in the Investigative Certified Public Accountant Series will be required to possess and maintain an active California Certified Public Accountant license during the course of employment.

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**SPECIAL  
REQUIREMENTS**

**Background investigation and Fingerprinting:** Title 11, Section 703(d) of the California Code of Regulations requires that all personnel who have access to Criminal Offender Record Information (CORI) must be finger-printed and subject to a background investigation through the Department of Justice. Applications for this position's examination must comply with this requirement and be cleared before hiring.

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**POSITION  
STATEMENT  
AND LOCATION**

This is the entry and full journey level in the series. Under general supervision, Investigative Certified Public Accountants perform complex technical investigations with a high degree of independence. May act in a lead capacity to direct or review the work of other Investigative Certified Public Accountants. Provide technical support to legal counsel during litigation. Provide expert testimony at administrative disciplinary proceedings and do other related work.

**Positions exist in Statewide**

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**EXAMINATION  
INFORMATION**

**QUALIFICATIONS APPRAISAL PANEL – WEIGHTED 100%.**

This examination will consist of a Qualifications Appraisal Panel Interview (QAP) weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained in the interview. Test dates and locations are determined as conditions and needs warrant. When dates are determined, all accepted applicants will receive notification of their structured QAP interview time and location at least two (2) weeks prior to their scheduled date.

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**EXAM SCOPE**

**Knowledge of:**

1. Current professional accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Statement on Standards for Accounting and Review Services, Financial Accounting Standards Board, and Governmental Accounting Standards Board and Federal and State tax codes as applied to individuals and commercial entities in a variety of industries.
  2. Practice, policies, and procedures of certified public accounting firms, the Securities and Exchange Commission and the Public Company Accounting Oversight Board.
  3. Work paper techniques applicable to reviews, financial, compliance, operational, and management audits of government and commercial entities.
  4. Review procedures used to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities.
  5. The California Accountancy Act, California Board of Accountancy rules and regulations, and standards of evidence promulgated by the Attorney General's Office.
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**Ability to:**

1. Grasp technical audit, accounting, and professional practice issues and integrate them into comprehensive reports.
  2. Discern the potential for real or perceived conflicts of interest.
  3. Analyze data and situations accurately.
  4. Draw conclusions and determine an effective course of action.
  5. Communicate effectively.
  6. Prepare clear, complete, concise reports.
  7. Identify and gather pertinent evidence for legal proceedings.
  8. Establish and maintain working relationships with others.
  9. Testify before various forums.
  10. Maintain the respect, credibility, and acceptance of the accounting profession in California.
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**ELIGIBLE LIST  
INFORMATION**

An Open, Statewide eligible list will be established for the Department of Consumer Affairs. Names of successful candidates are merged into the eligible list in order of final scores, regardless of testing date. Eligibility will expire 12 months after it is established, unless the needs of the service and conditions of the list warrant a change. It is the candidate's responsibility to retest to maintain list eligibility.

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**VETERANS  
PREFERENCE  
POINTS**

Veteran's preference credit **will not be** granted in this examination since they do not qualify as an entrance examination.

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**CAREER CREDITS**

Career credits **will not be** granted in these examinations.

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**GENERAL INFORMATION**

**The Department of Consumer Affairs, Selection Services Unit and/or the State Personnel Board** reserve the right to revise the examination plan to better meet the needs of the service if there are any changes in circumstances surrounding the original examination plan.

**It is the candidate's responsibility** to contact the Department of Consumer Affairs' Selection Services Unit at (916) 574-8370 three weeks after submitting their application if a progress notice has not been received or if there are any questions.

**Applications are available at State Personnel Board** offices, local Employment Development Department offices, the Department of Consumer Affairs and at [www.spb.ca.gov](http://www.spb.ca.gov).

**If you meet the requirements** to participate in this examination, you will be scheduled to participate in a competitive test in which your performance is compared against predetermined rating criteria. All competitors who pass will be ranked according to their scores. Meeting the entry requirements does not assure success in the exam or placement on the employment list.

**Examination Locations:** This exam will be held in Sacramento and Los Angeles.

**Employment lists:** Employment lists are established by competitive examination and are used in the following order, regardless of list date: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, and 6) open. The oldest dated list will be used first. All lists will expire in one to four years unless otherwise stated on this bulletin.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others. Competitors must be in a state of health consistent with the ability to perform the essential functions of the duties assigned to the class. A medical examination may be required. In open examinations, investigation of employment records, personal history, and fingerprinting may be required.